

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert & Kathleen Jacobson  
DOCKET NO.: 05-01806.001-R-1  
PARCEL NO.: 15-05-424-047

The parties of record before the Property Tax Appeal Board are Robert & Kathleen Jacobson, the appellants, and the Lake County Board of Review.

The subject property consists of a 21 year-old, two-story style frame dwelling that contains 2,347 square feet of living area. Features of the home include central air-conditioning, three full baths and one half bath, a 462 square foot garage and a full basement with 826 square feet of finished area. The subject is located in Vernon Hills, Vernon Township, Lake County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant's evidence indicated the subject property was the subject of an appeal the prior year under Docket No. 04-02469.001-R-1. In its decision regarding that appeal, the Property Tax Appeal Board found a reduction in the subject's assessment was warranted based on an agreement of the parties.

In support of the inequity argument in the instant appeal, the appellants submitted a grid analysis of four comparable properties, three of which are located on the subject's street and block. The comparables consist of two-story style frame dwellings that are 21 years old and contain 2,347 square feet of living area. Features of the comparables include central air-conditioning, 462 square foot garages, two full baths and one half bath. Three comparables have full unfinished basements, while one has no basement. Three comparables have a fireplace. These properties have improvement assessments ranging from \$80,127 to \$84,100 or from \$34.14 to \$35.83 per square foot of living area. The subject has an improvement assessment of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,019
IMPR.:	\$	91,918
TOTAL:	\$	107,937

Subject only to the State multiplier as applicable.

\$91,918 or \$39.16 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$102,619 and its improvement assessment be reduced to \$86,600 or \$36.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$107,937 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style frame dwellings that range in age from seven to ten years and contain 2,172 or 2,347 square feet of living area. Features of the comparables include central air-conditioning, two full baths and one half bath and garages that contain 440 or 462 square feet of building area. Five comparables have full basements, two of which contain finished areas of 774 and 887 square feet, respectively, while one comparable has no basement. Five comparables have one fireplace. These properties have improvement assessments ranging from \$87,220 to \$96,388 or from \$38.76 to \$43.41 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board first notes the appellants' petition and evidence indicated the subject property had been the subject of a decision by the Property Tax Appeal Board the prior year under Docket No. 04-02469.001-R-1. In that decision, the Board found a reduction in the subject's assessment was warranted based on an agreement of the parties. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

reduced assessment, subject to equalization, shall remain in effect **for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review (emphasis added).

The Board finds the assessment year 2005 began a new general assessment period for Vernon Township. Therefore, the reduction in the subject's 2004 assessment granted by the Property Tax Appeal Board in its decision under Docket No. 04-02469.001-R-1 cannot be carried forward for 2005.

The Board finds the parties submitted ten comparables for its consideration. The Board gave less weight to the appellants' comparable 4 and the board of review's comparable 1 because these homes had no basements, dissimilar to the subject's full and partially finished basement. The Board finds eight comparables were similar to the subject in terms of design, exterior construction, size and most features. These properties had improvement assessments ranging from \$34.14 to \$43.41 per square foot of living area. The subject's improvement assessment of \$39.16 per square foot of living area falls within this range. Within this larger group, the Board further finds the board of review's comparables 4 and 5 had full basements that were partially finished, like the subject. These two most similar comparables had improvement assessments of \$41.50 and \$43.41 and further support the subject's improvement assessment. Finally, the Board notes the subject has one additional full bath that all the comparables in the record do not enjoy and that the subject's improvement assessment, which falls near the upper end of the range of all the comparables in the record, is justified. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

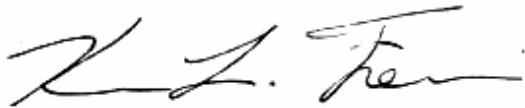
In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and

convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.